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# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

## **FINANCIAL STATEMENTS**

*for the*

**YEAR ENDED DECEMBER 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/30/08

**BATES, MURRAY & COMPANY LLC**  
**A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS**  
**612 Barksdale Blvd**  
**Bossier City, Louisiana 71111**

***LASALLE COMMUNITY ACTION ASSOCIATION, INC.***

***Financial Statements***

***for the***

***YEAR ENDED DECEMBER 31, 2007***

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Financial Report  
Year Ended December 31, 2007

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## **INDEPENDENT AUDITOR'S REPORT**



# Bates, Murray & Company LLC

A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditor's Report

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

We have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2007 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2007 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2008 on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

The accompanying supplemental combining schedules on pages 11 through 16 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grant and Contract Analysis" shown on pages 17 through 46 in the table of contents, which includes the schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," are presented for the purpose of providing various funding sources of LaSalle Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of the various funding sources of LaSalle Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.

*Bates, Murray & Company LLC*

June 30, 2008

## **FINANCIAL STATEMENTS**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Statement of Financial Position  
December 31, 2007

**Assets**

Current assets:	
Cash	\$ 403,656
Due from grantors	313,372
Accounts receivable	3,946
Due from other funds	0
Other receivables	<u>6,597</u>
Total current assets	<u>727,571</u>
Property and equipment:	
Property and equipment	1,666,771
Accumulated depreciation	<u>510,215</u>
Net property and equipment	<u>1,156,556</u>
<b>Total Assets</b>	<b>\$ <u>1,884,127</u></b>

**Liabilities and Net Assets**

Current Liabilities:	
Accounts payable	\$ 360,670
Accrued liabilities	0
Due to grantors	36,971
Advance from grantor	0
Due to other funds	0
Cash overdraft	61,274
Current portion of long-term debt	<u>17,034</u>
Total current liabilities	<u>475,949</u>
Long-term Liabilities:	
Long-term debt	<u>53,180</u>
Total long-term liabilities	<u>53,180</u>
Total Liabilities	<u>529,129</u>
Net assets:	
Unrestricted:	
Operating	117,071
Designated for specific programs	151,697
Fixed assets	<u>1,086,230</u>
Total net assets	<u>1,354,998</u>
<b>Total Liabilities and Net Assets</b>	<b>\$ <u>1,884,127</u></b>

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Statement of Activities  
For the Year Ended December 31, 2007

	<u>Unrestricted</u>
Revenues and Other Support:	
Contractual revenue - grants	\$ 8,053,364
Miscellaneous revenues	86,757
Grantee in-kind contributions	<u>696,438</u>
Total revenues and other support	<u>8,836,559</u>
Expenses:	
Rapides Foundation	223
Community Service Block Grant	447,535
Emergency Food & Shelter	45,138
Weatherization Assistance	262,936
S.T.E.P. Job Readiness	210,855
Head Start	3,478,141
Child and Adult Care Food Program	238,258
Head Start Miscellaneous Projects	12,035
HUD Section 8	166,849
WIA	2,559,165
LIHEAP Energy Assistance	459,216
LIHEAP Hurricane Crisis	0
Medicaid	1,176
Catahoula/Concordia S.T.E.P. Transportaion	38,675
Grant S.T.E.P. Transportaion	14,202
General Services	<u>39,845</u>
Total expenses	<u>7,974,249</u>
Change in net assets	862,310
Net assets, as of beginning of year	492,688
Prior year adjustment	<u>0</u>
Net assets, as of end of year	<u>\$ 1,354,998</u>

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Statement of Cash Flows  
For the Year Ended December 31, 2007

Operating activities

Change in net assets	\$ 862,310
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	105,677
(Increase) decrease in operating assets:	
Due from grantors	(124,209)
Accounts receivable	(3,509)
Other receivables	(2,000)
Increase (decrease) in operating liabilities:	
Accounts payable	125,087
Accrued liabilities	0
Due to grantors	(45,253)
Cash overdraft	(22,769)
Net cash provided by operating activities	<u>895,334</u>

Investing activities

Payments for property and equipment	<u>(820,514)</u>
Net cash used in investing activities	<u>(820,514)</u>

Financing activities

Proceeds from long-term borrowing	0
Repayments of long-term debt	<u>(20,998)</u>
Net cash provided by financing activities	<u>(20,998)</u>

Other activities:

Prior year adjustment to net assets	<u>0</u>
Net cash provided by other activities	<u>0</u>

Net increase (decrease) in cash	53,822
Cash as of beginning of year	<u>349,834</u>
Cash as of ending of year	<u>\$ 403,656</u>

Supplemental Schedule of Noncash Investing and  
Financing Activities and Other Disclosures

Operating activities reflect the following:	
Interest paid	\$ 7,201

The accompanying notes are an integral part of the financial statements.

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements  
December 31, 2007

(1) Summary of Significant Accounting Policies

A. Nature of Activities

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

**Community Services Block Grant (5%)** - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

**Emergency Food and Shelter (1%)** - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by federal FEMA funds passed through a local governing board.

**Weatherization Program (3%)** - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Department of Health and Human Services passed through the Louisiana Department of Social Services.

**Head Start Program (48%)** - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

**Head Start Food Reimbursement Program (3%)** - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

**Section 8 Housing Assistance Program (2%)** - Provides a housing subsidy program funded by the United States Department of Housing and Urban Development. The program provides housing assistance payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent.

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

**WIA (29%)** - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

**LIHEAP Energy Assistance (6%)** - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency.

**S.T.E.P. (2%)** - Provides to qualifying individuals pre and post job readiness skills training. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

**General Assistance and Other Programs (1%)** - Accounts for miscellaneous administrative activities and other general operations of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

**B. Basis of Accounting**

The financial statements of the Association have been prepared on the accrual basis of accounting.

**C. Basis of Presentation**

Financial statement presentation follows the recommendations of Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No.117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**D. Income Tax Status**

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of Internal Revenue Code. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

**E. Uses of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(Continued)



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Compensated Absences

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

J. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2006, but received after that date.

(2) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2007, total cash balances held at financial institutions was \$651,867.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into four checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2006 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$403,656
Bank overdrafts	<u>61,274</u>
Total	<u>\$342,382</u>

(3) Due To and Due From Other Funds

As of December 31, 2007, no balances remained neither due to nor due from any funds.

(Continued)

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Financial Statements

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 2007:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 467,413	\$ -0-	\$ 467,413
Furniture and Equipment	3 to 10 years	1,187,483	11,875	1,199,358
Accumulated Depreciation		<u>(498,524)</u>	<u>(11,691)</u>	<u>(510,215)</u>
Net investment in property and equipment		<u>\$1,156,372</u>	<u>\$ 184</u>	<u>\$1,156,556</u>

Depreciation for the year ended December 31, 2007 is \$105,677.

(5) Long Term Debt

Long term debt as of December 31, 2007, is as follows:

Note payable, bank, at 8.75% payable  
in monthly installments of \$1,875.45  
including interest, through April, 2015.  
This note is secured by a mortgage on  
a building.

\$ 70,214

Less current maturities

17,034

\$ 53,180

Long-term debt matures as follows:

2008	\$ 17,034
2009	18,586
2010	20,279
2011 and after	<u>14,315</u>

\$ 70,214

(6) Commitments and Contingencies

At December 31, 2007, employees of the Association, contingent upon grant revenue availability, were due \$80,838 accrued vacation pay. Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

(7) Retirement

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee's compensation to the retirement account. Retirement expense for the period ended December 31, 2007 was \$49,738.

## **COMBINING SCHEDULES**

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position  
December 31, 2007

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatheri- zation Assistance</u>	<u>S.T.E.P. JOB READINESS</u>	<u>Head Start</u>	<u>Child and Adult Care Food Program</u>
<b>Assets</b>							
<b>Current Assets:</b>							
Cash	\$ 5,889	\$ 14,146	\$ 3,356	\$ 0	\$ 6,341	\$ 102,350	\$ 0
Due from grantors	0	11,873	0	64,092	0	59,828	91,380
Accounts receivable	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0	0
<b>Total current assets</b>	<b>5,889</b>	<b>26,019</b>	<b>3,356</b>	<b>64,092</b>	<b>6,341</b>	<b>162,178</b>	<b>91,380</b>
<b>Property and equipment:</b>							
Property and equipment	670	33,688	0	62,382	0	1,343,477	9,954
Accumulated depreciation	558	31,141	0	34,401	0	243,039	9,954
<b>Net property and equipment</b>	<b>112</b>	<b>2,547</b>	<b>0</b>	<b>27,981</b>	<b>0</b>	<b>1,100,438</b>	<b>0</b>
<b>Total Assets</b>	<b>\$ 6,001</b>	<b>\$ 28,566</b>	<b>\$ 3,356</b>	<b>\$ 92,073</b>	<b>\$ 6,341</b>	<b>\$ 1,262,616</b>	<b>\$ 91,380</b>
<b>Liabilities and Net Assets</b>							
<b>Current Liabilities:</b>							
Accounts payable	\$ 0	\$ 19,464	\$ 801	\$ 15,739	\$ 7,504	\$ 162,178	\$ 50,771
Accrued liabilities	0	0	0	0	0	0	0
Due to grantors	0	0	0	0	0	0	0
Advance from grantor	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0
Cash overdraft	0	0	0	28,016	0	0	20,783
Current portion of long-term debt	0	0	0	0	0	17,034	0
<b>Total current liabilities</b>	<b>0</b>	<b>19,464</b>	<b>801</b>	<b>43,755</b>	<b>7,504</b>	<b>179,212</b>	<b>71,554</b>
<b>Long-term Liabilities:</b>							
Long-term debt	0	0	0	0	0	53,180	0
<b>Total long-term liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,180</b>	<b>0</b>
<b>Total liabilities</b>	<b>0</b>	<b>19,464</b>	<b>801</b>	<b>43,755</b>	<b>7,504</b>	<b>232,392</b>	<b>71,554</b>
<b>Net assets:</b>							
<b>Unrestricted:</b>							
Operating	6,001	0	2,555	0	0	0	0
Designated for specific programs	0	6,555	0	20,337	(1,163)	0	19,826
Fixed assets	0	2,547	0	27,981	0	1,030,224	0
<b>Total net assets</b>	<b>6,001</b>	<b>9,102</b>	<b>2,555</b>	<b>48,318</b>	<b>(1,163)</b>	<b>1,030,224</b>	<b>19,826</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 6,001</b>	<b>\$ 28,566</b>	<b>\$ 3,356</b>	<b>\$ 92,073</b>	<b>\$ 6,341</b>	<b>\$ 1,262,616</b>	<b>\$ 91,380</b>

Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	LIHEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 13,678	\$ 82,544	\$ 59,759	\$ 38,573	\$ 0	\$ 0	\$ 7,638	\$ 4,808	\$ 64,574	\$ 403,656
0	0	59,481	23,248	0	0	1,261	429	1,780	313,372
0	0	0	0	0	0	0	0	3,946	3,946
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	6,597	6,597
13,678	82,544	119,240	61,821	0	0	8,899	5,237	76,897	727,571
1,349	3,872	143,479	13,533	0	0	11,958	20,084	22,325	1,666,771
270	3,657	137,121	13,421	0	0	11,958	20,084	4,611	510,215
1,079	215	6,358	112	0	0	0	0	17,714	1,156,556
\$ 14,757	\$ 82,759	\$ 125,598	\$ 61,933	\$ 0	\$ 0	\$ 8,899	\$ 5,237	\$ 94,611	\$ 1,884,127
\$ 331	\$ 810	\$ 75,360	\$ 19,876	\$ 0	\$ 0	\$ 404	\$ 300	\$ 7,132	\$ 360,670
0	0	0	0	0	0	0	0	0	0
0	0	33,354	0	0	0	0	0	3,617	36,971
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	12,475	0	0	0	0	0	0	61,274
0	0	0	0	0	0	0	0	0	17,034
331	810	121,189	19,876	0	0	404	300	10,749	475,949
0	0	0	0	0	0	0	0	0	53,180
0	0	0	0	0	0	0	0	0	53,180
331	810	121,189	19,876	0	0	404	300	10,749	529,129
0	0	0	41,945	0	0	8,495	4,937	53,138	117,071
13,347	81,734	(1,949)	0	0	0	0	0	13,010	151,697
1,079	215	6,358	112	0	0	0	0	17,714	1,086,230
14,426	81,949	4,409	42,057	0	0	8,495	4,937	83,862	1,354,998
\$ 14,757	\$ 82,759	\$ 125,598	\$ 61,933	\$ 0	\$ 0	\$ 8,899	\$ 5,237	\$ 94,611	\$ 1,884,127

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule Of Activities  
For the Year ended December 31, 2007

	Rapides Foundation	Community Service Block Grant	Emergency Food and Shelter	Weatheri- zation Assistance	S.T.E.P. JOB READINESS	Head Start	Child and Adult Care Food Program
Revenues and Other Support:							
Contractual revenue - grants	\$ 0	\$ 447,535	\$ 45,138	\$ 271,479	\$ 209,370	\$ 3,508,253	\$ 238,589
Donations - police juries	0	0	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	0	415	1,352
Grantee in-kind contributions	0	0	0	0	0	696,438	0
Total revenues and other support	0	447,535	45,138	271,479	209,370	4,205,106	239,941
Expenses:							
Personnel	0	257,299	0	122,132	155,799	1,662,274	90,973
Fringe benefits	0	41,992	0	17,122	29,016	288,032	14,364
Travel	0	6,285	0	5,398	1,721	54,950	593
Administrative expenses	0	5,681	835	0	0	14,314	0
Program costs	0	0	0	0	2,551	21,288	0
Material	0	0	0	69,441	0	0	0
Equipment and maintenance	0	11,842	0	0	2,194	36,529	0
Occupancy	0	35,809	0	0	8,414	123,855	4,894
Telephone	0	20,353	0	325	4,365	33,909	0
Insurance	0	9,610	0	22,455	2,100	79,487	359
Vehicle operation	0	8,066	0	13,750	0	77,224	0
Outreach	0	13,710	0	0	0	0	0
Supplies and postage	0	14,745	0	2,089	1,255	65,794	0
Classroom supplies	0	0	0	0	0	45,192	0
Participant stipends	0	0	0	0	0	2,690	0
Utilities	0	16,406	0	0	3,420	77,175	0
Professional services	0	3,049	0	0	0	56,028	0
Publications	0	440	0	0	0	1,001	0
Food and related supplies	0	0	0	0	0	41,236	126,993
Miscellaneous	0	389	0	0	20	3,889	0
Client and assistance payments	0	0	44,303	0	0	0	0
Grantee in-kind expenses	0	0	0	0	0	696,438	0
Depreciation	223	1,859	0	10,224	0	89,635	82
Interest	0	0	0	0	0	7,201	0
Total expenses	223	447,535	45,138	262,936	210,855	3,478,141	238,258
Change in net assets	(223)	0	0	8,543	(1,485)	726,965	1,683
Net assets, as of beginning of year	6,224	9,102	2,555	39,775	322	303,259	18,143
Program transfers	0	0	0	0	0	0	0
Transfers due to merger	0	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0	0
Net assets, as of end of year	\$ 6,001	\$ 9,102	\$ 2,555	\$ 48,318	\$ (1,163)	\$ 1,030,224	\$ 19,826

Head Start Miscellaneous Projects	HUD Section 8	WIA	LIHEAP Energy Assistance	LIHEAP Hurricane Crisis	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	General Services	Total
\$ 0	\$ 0	\$ 0	\$ 493,049	\$ 0	\$ 1,176	\$ 30,889	\$ 11,676	\$ 17,857	\$ 5,275,011
0	211,637	2,563,574	0	0	0	0	0	3,142	2,778,353
16,256	3,703	0	0	0	0	0	11,835	53,196	86,757
0	0	0	0	0	0	0	0	0	696,438
16,256	215,340	2,563,574	493,049	0	1,176	30,889	23,511	74,195	6,836,559
0	18,466	1,189,969	36,356	0	0	20,963	8,587	15,322	3,578,140
0	2,767	184,467	5,607	0	0	2,915	1,267	1,976	589,525
359	1,765	38,646	1,661	0	85	0	0	758	112,221
0	914	4,617	300	0	1,091	0	0	191	27,943
0	0	908,994	0	0	0	0	0	0	932,833
0	0	0	0	0	0	0	0	0	69,441
0	240	27,083	4,782	0	0	1,518	191	0	84,379
0	942	47,079	2,750	0	0	126	0	0	223,869
0	753	29,071	71	0	0	906	90	23	89,866
0	173	12,808	0	0	0	5,233	1,730	342	134,297
0	288	0	0	0	0	5,165	2,337	0	106,830
0	0	0	0	0	0	0	0	0	13,710
0	824	24,946	101	0	0	722	0	749	111,225
0	0	0	0	0	0	0	0	0	45,192
0	0	0	0	0	0	0	0	0	2,690
0	371	40,607	0	0	0	1,087	0	94	139,160
0	1,793	36,252	0	0	0	0	0	1,500	98,622
0	17	13,563	142	0	0	0	0	0	15,163
0	0	0	0	0	0	0	0	5,346	173,575
11,541	0	0	0	0	0	40	0	1,015	16,894
0	137,112	0	407,223	0	0	0	0	10,720	599,358
0	0	0	0	0	0	0	0	0	696,438
135	424	1,063	223	0	0	0	0	1,809	105,677
0	0	0	0	0	0	0	0	0	7,201
12,035	166,849	2,559,165	459,216	0	1,176	38,675	14,202	39,845	7,974,249
4,221	48,491	4,409	33,833	0	0	(7,786)	9,309	34,350	862,310
10,205	33,458	0	8,224	0	0	16,281	(4,372)	49,512	492,688
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
\$ 14,426	\$ 81,949	\$ 4,409	\$ 42,057	\$ 0	\$ 0	\$ 8,495	\$ 4,937	\$ 83,862	\$ 1,354,998



# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act  
Combining Schedule of Financial Position  
December 31, 2007

## **ASSETS**

	Adult	Youth	Dislocated Worker	Welfare to Work	Katrina National Emergency Grant	566 Flood National Emergency Grant	Miscellaneous Grants	Total
Cash in bank	\$ 15,667	\$ 0	\$ 34,305	\$ 0	\$ 0	\$ 8,954	\$ 833	\$ 59,759
Receivables:								
Due from grantor	29,025	30,456	0	0	0	0	0	59,481
Due from other funds	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total current assets	44,692	30,456	34,305	0	0	8,954	833	119,240
Property and equipment:								
Property and equipment	52,994	53,557	26,432	10,496	0	0	0	143,479
Accumulated depreciation	50,610	50,706	25,309	10,496	0	0	0	137,121
Net property and equipment	2,384	2,851	1,123	0	0	0	0	6,358
Total assets	\$ 47,076	\$ 33,307	\$ 35,428	\$ 0	\$ 0	\$ 8,954	\$ 833	\$ 125,598

## **LIABILITIES AND NET ASSETS**

Liabilities:								
Accounts payable	\$ 44,692	\$ 17,981	\$ 7,451	\$ 0	\$ 0	\$ 2,454	\$ 2,782	\$ 75,360
Due to grantor	0	0	26,854	0	0	6,500	0	33,354
Due to other funds	0	0	0	0	0	0	0	0
Cash overdraft	0	12,475	0	0	0	0	0	12,475
Total current liabilities	44,692	30,456	34,305	0	0	8,954	2,782	121,189
Long-term liabilities:								
Long-term debt	0	0	0	0	0	0	0	0
Total long-term liabilities	0	0	0	0	0	0	0	0
Total liabilities	44,692	30,456	34,305	0	0	8,954	2,782	121,189
Net assets:								
Unrestricted:								
Operating	0	0	0	0	0	0	0	0
Designated for specific programs	0	0	0	0	0	0	(1,949)	(1,949)
Fixed assets	2,384	2,851	1,123	0	0	0	0	6,358
Total net assets	2,384	2,851	1,123	0	0	0	(1,949)	6,358
Total liabilities and net assets	\$ 47,076	\$ 33,307	\$ 35,428	\$ 0	\$ 0	\$ 8,954	\$ 833	\$ 115,811

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act  
Combining Schedule of Activities  
Year ended December 31, 2007

	Adult	Youth	Dislocated Worker	Welfare to Work	Katrina National Emergency Grant	566 Flood National Emergency Grant	Miscellaneous Grants	Total
Revenues	\$ 990,266	\$ 996,799	\$ 295,279	\$ 0	\$ 121,930	\$ 96,500	\$ 62,800	\$ 2,563,574
Expenses:								
Personnel	328,550	553,148	155,448	0	64,490	69,420	18,913	1,189,969
Fringe benefits	53,245	76,894	28,217	0	12,131	10,336	3,584	184,467
Travel	13,099	15,784	5,312	0	690	323	3,438	38,646
Administrative expenses	1,069	2,530	94	0	0	0	924	4,617
Program costs	507,162	257,957	69,245	0	35,931	16,173	22,526	908,994
Material	0	0	0	0	0	0	0	0
Equipment and maintenance	9,281	10,090	6,756	0	333	0	623	27,083
Occupancy	16,778	19,101	8,337	0	1,739	0	1,124	47,079
Telephone	11,053	11,990	4,643	0	604	0	781	29,071
Insurance	5,970	4,991	1,832	0	0	0	15	12,808
Vehicle operation	0	0	0	0	0	0	0	0
Outreach	0	0	0	0	0	0	0	0
Supplies and postage	9,349	10,189	4,319	0	151	188	750	24,946
Classroom supplies	0	0	0	0	0	0	0	0
Teacher stipends	0	0	0	0	0	0	0	0
Utilities	13,349	16,409	7,147	0	2,451	0	1,251	40,607
Professional services	17,985	2,477	1,615	0	3,375	0	10,800	36,252
Publications	607	11,907	994	0	35	0	20	13,563
Food and related supplies	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Client and assistance payments	0	0	0	0	0	0	0	0
Grantee in-kind	0	0	0	0	0	0	0	0
Depreciation	385	481	197	0	0	0	0	1,063
Interest	0	0	0	0	0	0	0	0
Total expenses	987,882	993,948	294,156	0	121,930	96,500	64,749	2,559,165
Excess revenues (deficit) over expenses	2,384	2,851	1,123	0	0	0	(1,949)	4,409
Net assets, as of beginning of year	0	0	0	0	0	0	0	0
Transfer from other programs	0	0	0	0	0	0	0	0
Transfer from state	0	0	0	0	0	0	0	0
Prior year adjustment	0	0	0	0	0	0	0	0
Balance (deficit) at end of year	\$ 2,384	\$ 2,851	\$ 1,123	\$ 0	\$ 0	\$ 0	\$ (1,949)	\$ 4,409

**Supplemental Information Schedules Prepared  
For Grant and Contract Analysis**

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2006N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2007

	October 1, 2005 Through December 31, 2007	Approved Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues:</b>				
LA Department of Labor	\$	449,670	\$ 449,670	\$ 0
Less amount returned		<u>0</u>	<u>0</u>	<u>0</u>
Net revenues		<u>449,670</u>	<u>449,670</u>	<u>0</u>
 <b>Expenditures:</b>				
Outreach expenditures:				
Personnel		178,713	178,713	0
Fringe benefits		29,720	29,732	(12)
Travel		1,469	1,469	0
Equipment		0	0	0
Other support costs		89,108	89,087	21
Program activities		25,000	25,000	0
Administration expenditures:				
Personnel		80,446	80,446	0
Fringe benefits		16,264	16,273	(9)
Travel		3,733	3,733	0
Equipment		0	0	0
Other administration expenses		25,217	25,217	0
Community Food And Nutrition		<u>0</u>	<u>0</u>	<u>0</u>
 Total expenditures		 <u>449,670</u>	 <u>449,670</u>	 <u>0</u>
 Excess revenues over expenditures	 \$	 <u>0</u>	 \$ <u>0</u>	 \$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2007N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2007

	October 1, 2006 Through December 31, 2007		Favorable (Unfavorable) Variance
	Approved Budget	Actual	
Revenues:			
LA Department of Labor	\$ 448,670	\$ 439,361	\$ (9,309)
Less amount returned	0	0	0
Net revenues	<u>448,670</u>	<u>439,361</u>	<u>(9,309)</u>
Expenditures:			
Outreach expenditures:			
Personnel	167,848	167,087	761
Fringe benefits	26,693	26,596	97
Travel	4,134	4,134	0
Equipment	0	0	0
Other support costs	94,875	95,702	(827)
Program activities	24,000	14,509	9,491
Administration expenditures:			
Personnel	77,152	77,150	2
Fringe benefits	14,272	14,281	(9)
Travel	3,596	3,808	(212)
Equipment	0	0	0
Other administration expenses	36,100	35,913	187
Community Food And Nutrition	0	0	0
Total expenditures	<u>448,670</u>	<u>439,180</u>	<u>9,490</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>181</u>	\$ <u>181</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2008N0029  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Period ended December 31, 2007

	October 1, 2007 Through December 31, 2007 Approved			Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>		<u>Variance</u>
Revenues:				
LA Department of Labor	\$ 403,517	\$ 94,400	\$	(309,117)
Less amount returned	0	0		0
Net revenues	<u>403,517</u>	<u>94,400</u>		<u>(309,117)</u>
Expenditures:				
Outreach expenditures:				
Personnel	183,156	41,469		141,687
Fringe benefits	42,657	6,349		36,308
Travel	1,500	349		1,151
Equipment	0	0		0
Other support costs	47,618	14,222		33,396
Program activities	10,000	3,119		6,881
Administration expenditures:				
Personnel	85,968	21,961		64,007
Fringe benefits	16,565	3,818		12,747
Travel	2,500	0		2,500
Equipment	0	0		0
Other administration expenses	13,553	4,435		9,118
Community Food And Nutrition	0	0		0
Total expenditures	<u>403,517</u>	<u>95,722</u>		<u>307,795</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(1,322)</u>	\$	<u>(1,322)</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
Incurred During the Year ended December 31, 2007  
For the Program Period ended March 31, 2008

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ <u>123,136</u>	\$ <u>6,480</u>	\$ <u>(116,656)</u>
Current expenditures:			
Administration	14,053	156	13,897
Program operations	95,667	6,259	89,408
Vehicles and equipment	0	0	0
Health and Safety	3,416	65	3,351
Liability insurance	4,000	0	4,000
Training and technical assistance	6,000	0	6,000
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>123,136</u>	<u>6,480</u>	<u>116,656</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
Incurred During the Year ended December 31, 2007  
For the Program Period ended March 31, 2008

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DHHS)	\$ 212,640	\$ 164,829	\$ (47,811)
Current expenditures:			
Administration	11,652	7,595	4,057
Program operations	145,144	131,237	13,907
Vehicles	0	0	0
Incidental repair supplement	49,500	21,665	27,835
Health and Safety	6,344	4,332	2,012
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	<u>212,640</u>	<u>164,829</u>	<u>47,811</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Weatherization Assistance (DOE) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Program Period ended March 31, 2007

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DOE)	\$ <u>166,451</u>	\$ <u>125,517</u>	\$ <u>(40,934)</u>
Current expenditures:			
Administration	17,396	6,718	10,678
Program operations	106,561	106,561	0
Incidental repair supplement	0	0	0
Health and safety	9,579	2,616	6,963
Liability insurance	6,250	6,250	0
Training and technical assistance	23,365	3,372	19,993
Financial audit	<u>3,300</u>	<u>0</u>	<u>3,300</u>
Total expenditures	<u>166,451</u>	<u>125,517</u>	<u>40,934</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program  
Schedule of Budgeted and Actual Revenues and Expenditures  
For the Program Period ended March 31, 2007

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Housing Finance Agency (DHHS)	\$ <u>131,301</u>	\$ <u>83,185</u>	\$ <u>(48,116)</u>
Current expenditures:			
Administration	13,913	1,661	12,252
Program operations	72,431	60,444	11,987
Incidental repair supplement	38,446	19,329	19,117
Health and safety	6,511	1,751	4,760
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>131,301</u>	<u>83,185</u>	<u>48,116</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/41

Schedule of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 2007

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 2,249,673	\$ 2,249,673	\$ 0
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	903,144	903,144	0
Grand total revenues	3,152,817	3,152,817	0
Current expenditures:			
Direct costs:			
Personnel	1,343,847	1,243,588	100,259
Fringe benefits	262,418	205,700	56,718
Travel	13,326	23,828	(10,502)
Equipment	259,000	259,374	(374)
Supplies	40,000	18,367	21,633
Contractual	26,101	18,152	7,949
Other	304,981	480,664	(175,683)
Sub total expenditures	2,249,673	2,249,673	0
Grantees' share	903,144	903,144	0
Grand total expenditures	3,152,817	3,152,817	0
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2006 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>88,568</u>	\$ <u>88,568</u>	\$ <u>0</u>
Total income	<u>88,568</u>	<u>88,568</u>	<u>0</u>
Expenditures:			
Program costs	<u>79,712</u>	<u>79,712</u>	<u>0</u>
Administration	<u>8,856</u>	<u>8,856</u>	<u>0</u>
Total expenditures	<u>88,568</u>	<u>88,568</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2007 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 111,142	\$ 111,142	\$ 0
Total income	<u>111,142</u>	<u>111,142</u>	<u>0</u>
Expenditures:			
Program costs	100,028	100,028	0
Administration	<u>11,114</u>	<u>11,114</u>	<u>0</u>
Total expenditures	<u>111,142</u>	<u>111,142</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Fiscal Year 2007 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 414,427	\$ 414,427	\$ 0
Total income	<u>414,427</u>	<u>414,427</u>	<u>0</u>
Expenditures:			
Program costs	372,985	372,985	0
Administration	<u>41,442</u>	<u>16,029</u>	<u>25,413</u>
Total expenditures	<u>414,427</u>	<u>389,014</u>	<u>25,413</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>25,413</u>	\$ <u>25,413</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult  
Schedule of Program Year 2008 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2008</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>520,351</u>	\$ <u>171,169</u>	\$ <u>(349,182)</u>
Total income	<u>520,351</u>	<u>171,169</u>	<u>(349,182)</u>
Expenditures:			
Program costs	468,316	119,134	349,182
Administration	<u>52,035</u>	<u>52,035</u>	<u>0</u>
Total expenditures	<u>520,351</u>	<u>171,169</u>	<u>349,182</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Adult - Transfer from Dislocated Worker  
 Schedule of Program Year 2006 Appropriations (Budget) for Which Total  
 Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>90,870</u>	\$ <u>90,870</u>	\$ <u>0</u>
Total income	<u>90,870</u>	<u>90,870</u>	<u>0</u>
Expenditures:			
Program costs	90,870	90,870	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>90,870</u>	<u>90,870</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>



# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Adult - Transfer from Dislocated Worker  
Schedule of Program Year 2007 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>80,000</u>	\$ <u>80,000</u>	\$ <u>0</u>
Total income	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Program costs	80,000	80,000	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Adult - Transfer from Dislocated Worker  
Schedule of Fiscal Year 2007 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>90,000</u>	\$ <u>90,000</u>	\$ <u>0</u>
Total income	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Expenditures:			
Program costs	90,000	90,000	0
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2005 Appropriations (Budget) for  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2005</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 692,328	\$ 692,328	\$ 0
Total income	<u>692,328</u>	<u>692,328</u>	<u>0</u>
Expenditures:			
Program costs	623,096	623,096	0
Administration	<u>69,232</u>	<u>69,232</u>	<u>0</u>
Total expenditures	<u>692,328</u>	<u>692,328</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2006 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>529,740</u>	\$ <u>529,740</u>	\$ <u>0</u>
Total income	<u>529,740</u>	<u>529,740</u>	<u>0</u>
Expenditures:			
Program costs	<u>476,766</u>	<u>476,766</u>	<u>0</u>
Administration	<u>52,974</u>	<u>52,974</u>	<u>0</u>
Total expenditures	<u>529,740</u>	<u>529,740</u>	<u>0</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2007 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Program Year 2007	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 657,486	\$ 508,180	\$ (149,306)
Total income	<u>657,486</u>	<u>508,180</u>	<u>(149,306)</u>
Expenditures:			
Program costs	591,738	471,176	120,562
Administration	<u>65,748</u>	<u>37,004</u>	<u>28,744</u>
Total expenditures	<u>657,486</u>	<u>508,180</u>	<u>149,306</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Fiscal Year 2006 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Fiscal <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>215,843</u>	\$ <u>215,843</u>	\$ <u>0</u>
Total income	<u>215,843</u>	<u>215,843</u>	<u>0</u>
Expenditures:			
Program costs	186,259	186,259	0
Administration	<u>29,584</u>	<u>29,584</u>	<u>0</u>
Total expenditures	<u>215,843</u>	<u>215,843</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Program Year 2006 Appropriations (Budget) for

Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 32,318	\$ 32,318	\$ 0
Total income	<u>32,318</u>	<u>32,318</u>	<u>0</u>
Expenditures:			
Program costs	20,000	20,000	0
Administration	<u>12,318</u>	<u>12,318</u>	<u>0</u>
Total expenditures	<u>32,318</u>	<u>32,318</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker  
Schedule of Fiscal Year 2007 Appropriations (Budget) for  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Fiscal <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>215,616</u>	\$ <u>215,616</u>	\$ <u>0</u>
Total income	<u>215,616</u>	<u>215,616</u>	<u>0</u>
Expenditures:			
Program costs	185,055	185,055	0
Administration	<u>30,561</u>	<u>30,561</u>	<u>0</u>
Total expenditures	<u>215,616</u>	<u>215,616</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>



# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Program Year 2007 Appropriations (Budget) for Which Total  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2007</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 27,402	\$ 27,402	\$ 0
Total income	<u>27,402</u>	<u>27,402</u>	<u>0</u>
Expenditures:			
Program costs	16,662	16,662	0
Administration	<u>10,740</u>	<u>10,740</u>	<u>0</u>
Total expenditures	<u>27,402</u>	<u>27,402</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker  
Schedule of Fiscal Year 2008 Appropriations (Budget) for  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Fiscal Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 266,821	\$ 35,341	\$ (231,480)
Total income	<u>266,821</u>	<u>35,341</u>	<u>(231,480)</u>
Expenditures:			
Program costs	240,139	8,659	231,480
Administration	<u>26,682</u>	<u>26,682</u>	<u>0</u>
Total expenditures	<u>266,821</u>	<u>35,341</u>	<u>231,480</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Katrina National Emergency Grant  
Schedule of Fiscal Year 2006 Appropriations (Budget) for  
Revenues and Expenditures were Completed during the Year ended December 31, 2007

	Appropriation for the Fiscal Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 800,000	\$ 800,000	\$ 0
Total income	800,000	800,000	0
Expenditures:			
Program costs	731,523	731,523	0
Administration	68,477	68,477	0
Total expenditures	800,000	800,000	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Emergency Reserve

Schedule of Program Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 44,326	\$ 42,438	\$ (1,888)
Total income	<u>44,326</u>	<u>42,438</u>	<u>(1,888)</u>
Expenditures:			
Program costs	39,894	39,894	0
Administration	<u>4,432</u>	<u>2,544</u>	<u>1,888</u>
Total expenditures	<u>44,326</u>	<u>42,438</u>	<u>1,888</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Flood National Emergency Grant  
Schedule of Program Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Program <u>Year 2006</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>200,000</u>	\$ <u>98,502</u>	\$ <u>(101,498)</u>
Total income	<u>200,000</u>	<u>98,502</u>	<u>(101,498)</u>
Expenditures:			
Program costs	184,000	89,798	94,202
Administration	<u>16,000</u>	<u>8,704</u>	<u>7,296</u>
Total expenditures	<u>200,000</u>	<u>98,502</u>	<u>101,498</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# **LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

Workforce Investment Act - Disability Navigator

Schedule of Program Year 2006 Appropriations (Budget) for Which Total  
Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Program Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 50,000	\$ 13,107	\$ (36,893)
Total income	<u>50,000</u>	<u>13,107</u>	<u>(36,893)</u>
Expenditures:			
Program costs	47,500	13,105	34,395
Administration	<u>2,500</u>	<u>2</u>	<u>2,498</u>
Total expenditures	<u>50,000</u>	<u>13,107</u>	<u>36,893</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - 10% Program

Schedule of Fiscal Year 2006 Appropriations (Budget) for

Revenues and Expenditures Incurred during the Year ended December 31, 2007

	Appropriation for the Fiscal Year 2006	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 14,125	\$ 10,800	\$ (3,325)
Total income	<u>14,125</u>	<u>10,800</u>	<u>(3,325)</u>
Expenditures:			
Program costs	14,125	10,800	3,325
Administration	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>14,125</u>	<u>10,800</u>	<u>3,325</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

# LASALLE COMMUNITY ACTION ASSOCIATION, INC.

## Schedule of Expenditures of Federal Funds

For the Year ended December 31, 2007

Federal Grantor: Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ 238,176
LA Dept. of Education/Summer Feeding Program	10.559	<u>10,086</u>
Total - Department of Agriculture		<u>248,262</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	3,508,998
LA Dept. of Health and Hospitals/Medicaid	93.778	1,176
LA Dept. of Social Services/S.T.E.P. Transportation	93.667	52,877
LA Housing Finance Agency/Temporary Energy Assistance	93.558	<u>458,993</u>
Total - Department of Health and Human Services		<u>4,022,044</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.195	166,664
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	448,598
Office of Family Support - Income Tax Preparation	93.558	<u>8,630</u>
Total - Department of Housing and Urban Development		<u>623,892</u>
Department of Labor:		
Workforce Investment Act		
Adult	17.258	990,266
Youth	17.259	996,799
Dislocated Workers	17.260	295,279
National Emergency Grant - Katrina	17.260	121,930
National Emergency Grant - 566 Flood	17.260	96,500
Emergency Reserve	17.260	41,363
10% Reserve	17.260	10,800
Disability Navigator	17.266	12,586
S.T.E.P. Job Readiness	93.667	<u>210,855</u>
Total - Department of Labor		<u>2,776,378</u>
Department of Energy:		
LA Housing Finance Agency/Weatherization Assistance Program	81.042	49,036
LA Housing Finance Agency/LIHEAP Weatherization Block Grant	93.568	<u>203,676</u>
Total - Department of Energy		<u>252,712</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	<u>45,138</u>
Total Federal Assistance		<u>\$ 7,968,426</u>

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**  
Harrisonburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds  
December 31, 2007

**(1) Basis of Presentation**

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

**(2) Basis of Accounting**

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.

**OTHER REPORTS REQUIRED BY *GOVERNMENT*  
*AUDITING STANDARDS* and MANAGEMENT  
and BUDGET CIRCULAR A-133**

# Bates, Murray & Company LLC

A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS

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Report on Internal Control Over Financial  
Reporting And On Compliance and Other Matters Based on An Audit  
Of Financial Statements Performed in Accordance With  
Government Auditing Standards

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

We have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2007, and have issued our report thereon dated June 30, 2008. We have conducted the audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the association's internal control.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Association's financial statements that is more than inconsequential will not be prevented or detected by the Association's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the association's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the second paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that We consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Community Action Association Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Beta, Murray & Company LLC*

June 30, 2008

# Bates, Murray & Company LLC

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## Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors  
LaSalle Community Action Association, Inc.  
Harrisonburg, Louisiana

### Compliance

We have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on our audit.

We conducted the audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on LaSalle Community Action Association Inc.'s compliance with those requirements.

In our opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007.

### Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the

requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Beta, Munger & Company, LLC*  
June 30, 2008

## **AUDIT FINDINGS**

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Corrective Action Taken on Prior Year Findings  
December 31, 2007**

**Section 1 - Internal Control**

There were no findings nor questioned costs for the year ended December 31, 2006.

**Section 2 - Compliance**

There was one finding and questioned cost for the period ended December 31, 2006.

2006 - 1

The Agency employed an individual who is defined as an immediate family member in the Nepotism Policy of a major program. The result of this violation caused the Agency to incur a disallowed cost of \$7,600, which has been resolved.



**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2007**

**Section 1 - Summary of Auditor's Results**

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- \* Material weakness(es) identified?      ☐ yes      ☒ no
- \* Control deficiency(s) identified that  
are not considered to be material  
weaknesses?      ☐ yes      ☒ none reported

Noncompliance material to financial  
statements noted?      ☐ yes      ☒ no

Federal Awards:

Internal control over major programs:

- \* Material weakness(es) identified?      Not Applicable
- \* Control deficiency(s) identified that  
are not considered to be material  
weaknesses?      ☐ yes      ☒ none reported

Type of auditor's report issued on compliance for major programs:  
Unqualified

Any audit findings disclosed that are  
required to be reported in accordance  
with section 510(a) of Circular A-133?      ☐ yes      ☒ no

Identification of major programs:

CFDA #93.600 - Head Start Program  
CFDA #17.258 through 17.260, - Department of Labor WIA Programs  
CFDA 93.558 - LIHEAP Energy Assistance  
CFDA #93.569 - Community Service Block Grants

Dollar threshold used to distinguish  
between type A and type B programs:      \$300,000

Auditee qualified as low-risk auditee?      ☐ yes      ☒ no

**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year December 31, 2007**

**Section 2 - Financial Statement Findings**

There were no findings nor questioned costs for the year ended December 31, 2007.

**Section 3 - Financial Statement Findings and Question Costs**  
**Major Programs**

There were no findings nor questioned costs for the year ended December 31, 2007.